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NEVADA GAMING CONTROL BOARD
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Note ~~2-1~~: For any Nevada Gaming Control Board ("Board")-authorized computer applications, ~~pursuant to Regulation 14~~, alternate documentation and/or ~~controls~~ procedures that ~~which~~ provide at least the level of control described by these Internal Control Procedures ("ICP" or "ICPs"), ~~procedures as determined by the Tax and License Division~~ will be acceptable, and an ICP variation pursuant to Regulation 6.100 will be unnecessary.

Note ~~4-2~~: If a licensee ~~makes~~ does not make adjustments for returned checks or cage credit on their Nevada Gaming Commission ("NGC") ~~NGC-1's tax returns~~, ~~only procedures then~~ ICPs #17 - #28 through 12 and #31 - #57 are not applicable.

Note 3: The following procedures represent minimum acceptable credit procedures. The requirements of Regulation 6.120 must also be met if credit issuances are to be excluded from gross gaming revenue.

Note 4: As it applies to ~~the procedures below these ICPs~~, a patron's driver license's is the preferred method for verifying the patron's identity. If a driver license's cannot be obtained, then a passport, non-resident alien card, other government issued identification credential, or another picture identification credential, normally accepted as a means of identification when cashing checks, is acceptable.

Note 5: A "signature" on a document provides evidence of the person's involvement and/or authorization of the intentions reflected in the document. A signature is either handwritten or electronic.

A "handwritten signature" is typically in the form of a stylized script associated with a person. The stylized script signature may include the first letter of the person's first name along with the person's full last name. The "initials" of the person would not meet the requirements of a "signature," or;

An "electronic signature" is defined in NRS 719.100. The "electronic signature" is linked with an electronic document which uniquely identifies the individual (e.g., employee, patron) entering the "signature."

Note 6: As used in these ICPs, the following definitions or systems are defined in NRS 463.369, Regulation 14.010, and the Regulation 14 Technical Standards, as applicable:

Cashless wagering system ("CWS")
Wagering voucher ("voucher")

Note 7: For all licensees utilizing wagering accounts [Regulation 5.225], the Cage and Credit and/or Information Technology Minimum Internal Control Standards (MICS) are

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required to be followed, pursuant to Regulation 6.090, as they relate to wagering accounts.

Miscellaneous

1. Signature files for all ~~employees~~ personnel responsible for signing gaming documents/records ~~will~~ must be maintained for at least 5 years.

Casino Cage Accountability

2. Increases and decreases to ~~casino cage~~ accountability are supported by documentation. The documentation indicates: the date and shift, ~~the~~ purpose of the increase/decrease, ~~the employee(s) personnel conducting completing~~ the transaction, and for decreases ~~indicate~~ the personnel or department receiving the cage funds.

Note: A form is not required to be completed when the funds for an even-money exchange are transferred from one bank to another bank instantaneously.

3. All transactions that flow through the casino are summarized on an accountability form on a per shift basis.
4. The ~~casino cage~~ accountability is counted, recorded (in ink or other permanent form), dated, and attested to by ~~signatures by of~~ at least two ~~persons~~ employees on an accountability form:
 - a. At the end of each shift during which activity took place ~~;~~ and
 - b. At least once daily for those areas which no activity took place.

5. For owner/licensed key employee personal funds stored in the cage/vault, including funds stored in a restricted manner (e.g., locked safe), detailed documentation is maintained which accounts for such funds regardless of whether the funds are included in the casino's accountability.

- ~~5-6.~~ For all bill dispenser safes and employee jackpot kiosks, at least weekly:

Note: The steps in ICP #6 must be performed at least quarterly for coin.

- a. Two employees remove the remaining cash and coin from the safe/kiosk ~~(if any)~~ and print out the detail report of the payments ~~made from~~ and/or transactions conducted through the safe/kiosk.
- b. ~~These same~~ Two employees ~~then~~ reconcile the remaining cash and coin to the detail report and other reports if necessary (e.g., slot jackpot reports). The reconciliation is documented and both employees sign the documentation ~~;~~.

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c. Whenever cash is removed from or inserted into a safe/kiosk, reports are generated regarding transactions and accountability; and

e-d. The reconciliation, including all vouchers redeemed, is transferred to the accounting/audit department, ~~and accounting personnel who will~~ investigate any variances. The results of the investigations s are documented.

6-7. ~~Cashless wagering systems~~ The CWS generates reports that indicate the dollar amount of active ~~wagering instruments~~ vouchers (e.g., created through the CWS, not a gaming device, available for sale or distributed for promotional purposes) ~~and wagering account transactions (i.e., deposits, withdrawals, and account adjustments)~~ that should be are reflected in each cashier's accountability. Such reports are utilized at the conclusion of each shift in the reconciling of funds.

Note: "Active vouchers" are vouchers created through the CWS (not a gaming device) for purposes of wagering at a gaming device and are available for sale or distributed for promotional purposes.

7-8. ~~Casino Cage~~ Cage accountability is summarized and posted or reconciled to the general ledger on at least a monthly basis.

Customer Deposits and Safe Deposit Boxes

Note: ICPs #9 - #13 regarding customer deposits apply when a patron places funds on deposit for safekeeping, other than wagering accounts.

8-9. The receipt or ~~disbursement~~ withdrawal of a customer deposit is evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file.

9-10. The multi-part form contains the following information:

- a. Same preprinted number on all copies ~~;~~
- b. ~~Customer's~~ Patron's name and signature ~~;~~
- c. Date of deposit or withdrawal ~~or disbursement~~ ~~;~~
- d. Dollar amount of deposit or withdrawal ~~or disbursement~~ ~~;~~
- e. ~~Type~~ Nature of deposit or withdrawal ~~or disbursement~~ (e.g., cash, check, chips, etc.) ~~;~~ and
- f. Employee's name and signature indicating who conducted the transaction.

10-11. Procedures are established to:

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- a. Maintain a detailed record, by patron name and date, of all funds on deposit~~;~~.
 - b. Maintain a current balance of all customer deposits which are in the cage inventory or ~~casino~~ cage accountability~~;~~ and
 - c. Reconcile ~~this~~ the current balance with the deposits and withdrawals ~~and disbursement~~ at least daily.
- ~~44-12~~. The issuance and closure of a patron's safe deposit box is evidenced by a document that includes the following information:
- a. Safe deposit box number~~;~~.
 - b. Date of issuance and closure~~;~~.
 - c. Patron's name and signature~~;~~.
 - d. Type of identification credential, credential number, expiration date of credential, and date credential was examined~~;~~ and
 - e. Employee's name and signature ~~that~~ indicating who issued or closed the safe deposit box.
- ~~42-13~~. Procedures are established to maintain a detailed ed record of all safe deposit boxes and the current status of each box (e.g., issued, or not issued).

Promotional Payouts, Drawings and Giveaway Programs

Note: ICPs #14 - #16 apply to any payout, including the disbursement of non-negotiable chips, resulting from a promotional payout, drawing, or giveaway program (e.g., paycheck wheels) disbursed by the cage department. The promotional payout, drawing, or giveaway programs applicable to ICPs #14 - #16 are associated with gaming activity or a promotional program to encourage the patron to participate in gaming activity.

- 14. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
- 15. Promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross gaming revenue, or are \$500 or more and not deducted from gross gaming revenue, are documented at the time of the payout on a multi-part form (minimum two-part form) that includes the following:
 - a. Date and time;

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b. Dollar amount of payout (both alpha and numeric) or description of personal property (e.g., jacket, toaster, car, etc.);

c. Reason for payout (i.e., promotion name);

d. Signature(s) of the following number of personnel verifying, authorizing, and completing the promotional payout with the patron:

1) Two employee signatures for all payouts of \$20 or more that are deducted from gross gaming revenue; or

Note: For approved computerized systems that validate and print the dollar amount of the payout on a computer-generated form, only one employee signature is required on the payout form.

2) One employee signature for payouts of less than \$20 that are deducted from gross gaming revenue; or

3) One employee signature for payouts of \$500 or more that are not deducted from gross gaming revenue.

e. Patron's name (for drawings only).

16. If the promotional cash (or cash equivalent) payouts are less than \$500, and are not deducted from gross gaming revenue, documentation is created to support bank accountability.

Note: Required documentation may consist of a line item on the cage accountability document (e.g., Forty-three \$10 cash giveaway coupons = \$430).

Authorization and Extension of Credit

~~13-17.~~ At least minimum of the following information ~~is~~ will be recorded and maintained for patrons who have established credit limits or are issued credit of any amount. Credit issuances include: issuance of cage markers and use of counter checks, but excludes personal checks, payroll checks, cashier's checks, and traveler's checks:

a. Patron's name, current address, and signature;

b. Type of identification credential, credential number, expiration date of credential, and date credential was examined;

c. Authorized credit limit;

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- d. Documentation of credit worthiness using a method permissible under Regulation 6.120(2)(a);
 - e. Signature/~~Initials~~ of an individual designated by management to approve credit limits. For computerized systems, a credit limit approval controlled through system passwords is adequate;
 - f. Date, time, and amount of credit issuances and payments; and
 - g. Amount of available credit.
- ~~14-18.~~ Prior to the issuance of gaming credit to a patron, the employee issuing the credit:
- a. Determines whether the credit limit is properly authorized;
 - b. Determines whether the available credit is sufficient to cover the issuance; and
 - c. Verifies the patron's identity by examining the patron's identification credential ~~(except for patrons that are known)~~ or other reasonable method to ensure the patron's identity (e.g., review scanned driver license on file).
- Note: It is recommended, but not mandatory, that in order to mitigate identity theft the identification credential presented when issuing credit and the patron's signature on the cage marker be compared to the copy (or computer scan) of the patron's picture identification (if copy or scan was retained) and signature that was obtained when the patron's credit account was established.
19. For patrons that have an established credit limit pursuant to ICP #17, a record of credit activity (i.e., patron's credit account records) is created and maintained that details the following:
- a. Date, time, and amount of each credit issuance;
 - b. The marker number, if applicable;
 - c. The name or other identifier of the individual(s) issuing the credit;
 - d. The legible name of the individual receiving the credit; and
 - e. The current amount of available credit.
- ~~15-20.~~ Proper authorization of credit extension over the previously established limit is documented in accordance with ICP #137(e).

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- ~~46-21~~. Cage marker forms are at least two parts (the original marker and a payment slip), prenumbered by ~~the~~ a printer or concurrently numbered by ~~the~~ a computerized system, and utilized in numerical sequence.
- ~~47-22~~. The original cage marker contains at least the following information: marker number, patron's name and signature, amount of credit issued (both alpha and numeric), ~~the~~ date and time of issuance, and signature ~~or initials~~ of the employee issuing the credit.
- ~~48-23~~. The payment slip includes the same marker number as the original, date and time of payment, amount of payment, nature of settlement (e.g., cash, chips, etc.), patron's name, and signature ~~or initials~~ of the employee receiving the payment.
- ~~49-24~~. When counter checks are issued, the following is included on the check:
- a. The patron's name and signature ~~;~~ ;
 - b. The dollar amount of credit issued, (~~both alpha and numeric~~) ~~;~~ ;
 - c. Date and time of issuance ~~;~~ ; and
 - d. Signature ~~or initials~~ of the employee approving the credit extension.
- ~~20-25~~. Voided markers contain the following information:
- a. "Void" written across all parts of the marker , along with the reason for the void ~~;~~ ;
 - b. Date and time of void ~~;~~ ;
 - c. Signature s ~~or initials~~ of the employee ~~issuing the credit~~ performing the void and a supervisor ~~;~~ ; and
 - d. If not voided timely (i.e., within thirty minutes of issuance), the reason for exceeding time period.
26. The patron's credit account records are updated to reflect the voided cage marker transaction, if the marker issuance was posted in the patron's credit account.
- ~~24-27~~. All parts of voided markers are submitted to accounting/audit for retention and accountability.
- ~~22-28~~. Cage markers cannot be voided after the chips or cash have been issued to the patron.

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Cashing Checks and Guaranteed Drafts

29. If personal checks, payroll checks, cashier's checks, or traveler's check are cashed, for each check cashing transaction the employee:
- a. Verifies the patron's identity by examining the patron's identification credential (e.g., driver license) or other method to ensure the patron's identity. The identification credential information is documented on the check unless the information is maintained elsewhere. In such cases, "ID on file" or the patron's account number is recorded on the check as the verification source and results;
 - b. Verifies the patron's credit worthiness, pursuant to Regulation 6.120(2)(a), and records the verification source and results on the check (for personal checks);
 - c. Makes a reasonable effort to verify business authenticity (for payroll checks); and
 - d. Makes a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000.

Note: If a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed, ICP #29 does not apply.

- ~~23~~30. When traveler's checks/guaranteed drafts are presented, all issuance and acceptance procedures are adhered to by the drawee and the employee(s).

Collection Procedures

- ~~24~~31. If outstanding original credit instruments are transferred to collection agencies or other collection representatives, a copy of the credit instrument, and a receipt from the collection representative are obtained and maintained until such time as the credit instrument is returned or payment is received.
- ~~25~~32. If outstanding original credit instruments are transferred to a law enforcement agency (e.g., district attorney's office), a copy of the credit instrument, and documentation from the law enforcement agency ~~is~~ are maintained stating that the original credit instrument is in ~~their~~ the law enforcement agency's possession.
- ~~26~~33. A detailed listing is maintained to document all outstanding credit instruments that have been transferred to other agencies or representatives.
- ~~27~~34. The ~~above~~ detailed listing in ICP #33 is prepared or reviewed and signed by management personnel.

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Payment Procedures

- ~~28-35.~~ All payments received on outstanding credit instruments are permanently recorded in the licensee's records, including the patron's credit account records as follows:
- a. Date, time, and amount of payment;
 - b. Nature of the payment;
 - c. Name, or other identifier of the employee, receiving payment;
 - d. Patron's name; and
 - e. Marker number, or other identifying characteristics of the credit instrument, in which the payment is being made.
- ~~29-36.~~ When partial payments are made on credit instruments (i.e., cage markers, personal checks, payroll checks, cashier's checks, etc.), and the original instruments are not replaced with a marker for the remaining balance, they are evidenced by a multi-part receipt (or another equivalent document) which contains:
- a. The same receipt number on all copies~~;~~
 - b. Patron's name~~;~~
 - c. Date of payment~~;~~
 - d. Dollar amount of payment and nature of settlement (e.g., cash, chips, etc.)~~;~~
 - e. ~~Signature or initials of individual receiving payment.~~ Employee's name and signature indicating who conducted the transaction; and
 - f. Number of credit instrument on which payment is being made.

Access to Credit Information/Documentation

- ~~30-37.~~ Access to credit information is restricted to ~~those positions~~ personnel that require access and are so authorized by management.
- ~~34-38.~~ Access to outstanding credit instruments is restricted to persons~~nel~~ nel authorized by management.
- ~~32-39.~~ Access to written-off credit instruments is further restricted to ~~individuals~~ personnel specified by management.

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- ~~33-40~~. All issuances of cage credit and subsequent payments are documented on a credit instrument control document by cage personnel.
- ~~34-41~~. Records of all correspondence, transfers to and from outside agencies, and other documents related to issued credit instruments are maintained.
- ~~42~~. Documentation is created and maintained of collection efforts for outstanding credit instruments and patron payment agreements entered into, pursuant to Regulation 6.120(3)(a).

Write-Off and Settlement Procedures

- ~~35~~. ~~Written-off or settled credit instruments are authorized in writing.~~
- ~~36~~, ~~37-43~~. Written-off or settled credit instrument approvals ~~are~~ must be made by a licensee, or a licensed key employee and a supervisor. The individuals approving the write-off or settlement must sign a document indicating authorization.
- ~~44~~. Completed written-off and settled credit instrument documentation is submitted to the accounting/audit department timely, once the patron's credit account records are updated.

Wagering Accounts

~~Note: If a third party is used to operate and maintain wagering accounts on behalf of a licensee, the licensee is responsible to ensure the proper design and implementation of the procedures required by ICPs #45 - #57, regardless of who is performing the procedures. The third party must be either a registered cash access and wagering voucher service provider or a licensed manufacturer.~~

- ~~45~~. ~~Wagering accounts must be established, maintained, and accounted for, including subsequent deposits/withdrawals and account adjustment transactions, in the designated area(s) only.~~
- ~~46~~. ~~To establish a wagering account, the following information is to be recorded on a registration application, verified by the licensee, and maintained:~~
- ~~a. The identity of the patron, including any fictitious name(s);~~
 - ~~b. The patron's date of birth;~~
 - ~~c. The patron's physical address;~~
 - ~~d. The last four digits of the patron's social security number, if a United States resident;~~

~~Note: A licensee must establish procedures to verify the information provided by the patron, pursuant to the requirements of Regulation 5.225.~~

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~~e. The patron's account number; and~~

~~f. The patron's signature attesting to the following:~~

- ~~1) The information provided by the patron to the licensee to open the wagering account is accurate;~~
- ~~2) The patron has been informed of and acknowledged that access or use of wagering accounts is only accessible to the patron(s) listed on the account;~~
- ~~3) The patron has been informed of and acknowledged that they are prohibited from allowing any other person not assigned to the wagering account, access to or use of their wagering account; and~~
- ~~4) The patron consents to the monitoring and recording by the licensee and the Board of the use of the wagering account.~~

~~47. For each wagering account, a list is maintained of each person assigned to the account and must include the date each person is added or removed from the account.~~

~~48. Prior to allowing any wager from the patron, the licensee must perform the following:~~

~~a. Confirm the patron's identity by:~~

- ~~1) Requiring the patron to personally appear before licensee personnel at its licensed gaming establishment, or affiliated gaming establishment, and examining the patron's valid government issued picture identification credential; or~~
- ~~2) Requiring the patron to remotely provide a valid government issued picture identification credential and performing an identity verification that enables the licensee to form a reasonable belief of the true identity of the patron.~~

~~Note: ICP #48(a)(2) does not apply to wagering accounts created, pursuant to Regulation 22.140(6).~~

~~b. Document the following on the registration application:~~

- ~~1) Type of identification credential, last four digits of the credential number, expiration date of credential, and date credential was examined;~~
- ~~2) The patron is not on the list of excluded persons, established pursuant to NRS 463.151 and Regulation 28;~~

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- ~~3) The wagering account has not been created using an anonymous or fictitious name; and~~
- ~~4) The date and time the patron's wagering account was opened.~~
- ~~49. A licensee must establish procedures to prevent wagering prior to performing the identification verification required by ICP #48(a).~~
- ~~50. Procedures are implemented to ensure that all wagering accounts, which have not had any wagering activity for a consecutive 16-month period, have been suspended. These accounts will only be reactivated after re-verifying information required in ICPs #46 and #48. Re-verification procedures require supervisory approval and must be documented and maintained.~~
- ~~51. Procedures are in place to provide a secure method for each patron to access wagering account funds.~~
- ~~52. A record of each deposit, withdrawal, and adjustment is created and maintained, which details the following information:~~
 - ~~a. Patron's name, wagering account number, and signature or verification of secure patron identification;~~

~~Note: Adjustments to the wagering account do not require the patron's signature or verification of secure patron identification.~~
 - ~~b. Date and time of deposit, withdrawal, or account adjustment;~~
 - ~~c. Dollar amount of deposit, withdrawal, or account adjustment;~~
 - ~~d. Nature of deposit or withdrawal;~~
 - ~~e. Reason for adjustment to wagering account, if applicable; and~~
 - ~~f. For deposits or withdrawals, the information on the receipt must include the following:~~
 - ~~1) A manual deposit or withdrawal of a customer deposit is evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file. In addition, the document must include the same document number on all copies and the signature of the personnel conducting the transaction; or~~
 - ~~2) A computerized deposit or withdrawal is evidenced through an electronic receipt, which is provided to the patron.~~

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- ~~53. Procedures are implemented to ensure that funds deposited or withdrawn by a patron from a wagering account are not transferred to any other account, unless the other account is verified as controlled by the patron, pursuant to Regulation 5.225.~~
- ~~54. Adjustment to wagering accounts must be documented and authorized by management.~~
- ~~55. For promotional or bonus credits, determine how such credits are identified within the wagering account and delineate this information.~~
- ~~56. A detailed wagering report for each wagering account is created on demand and is made available to the patron upon request, which includes:~~
- ~~a. Account number;~~
 - ~~b. Name of patron(s) registered to the account;~~
 - ~~c. Beginning balance;~~
 - ~~d. List of all transactions, which includes:~~
 - ~~1) Date and time;~~
 - ~~2) Amount of transaction;~~
 - ~~3) Transaction type (e.g., deposit or withdrawal);~~
 - ~~Note: Credit as defined by Regulation 5.225(11) and debit as defined by Regulation 5.225(12).~~
 - ~~4) Gaming area, if applicable; and~~
 - ~~5) Patron(s) who authorized and employee(s) who initiated the transaction.~~
 - ~~e. Totals by credits and debits; and~~
 - ~~f. Ending balance.~~
- ~~57. A wagering account balance summary report, by wagering account number and in total, is created on demand at least daily, which includes:~~
- ~~a. Beginning balance;~~
 - ~~b. Dollar amount of credit and debits; and~~

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~~c. Ending balance.~~

~~Note: All wagering accounts, regardless of account balance, must be included on the wagering account balance summary report.~~

Cage/Accounting/Audit Procedures

Note: The term "casino accounts receivable," as used in ~~these procedures~~ ICPs #58 - #78, includes any item adjusted for on the ~~Nevada Gaming Commission ("NGC")~~ tax returns.

~~38-58-45.~~ All net changes in outstanding casino accounts receivable~~s~~ are summarized on a ~~casino cage~~ accountability form or similar document at least once daily.

~~59-46.~~ Such information is summarized and posted to the accounting records on at least a monthly basis.

~~39-60-47.~~ A ~~trial balance listing~~ of all casino accounts receivable, including the name of the patron and current balance, is prepared at least: monthly for active, inactive, settled, or written-off accounts.

~~a. Monthly in the case of active accounts.~~

~~b. Quarterly in the case of inactive, settled or written-off accounts.~~

Note: A listing of written-off items, (i.e.g., worthless items at the time of write-off, and another listing of payments on items previously written-off) are acceptable.

~~40-64-48.~~ The ~~trial balance listing~~ of all casino accounts receivable is reconciled to the general ledger at least ~~quarterly~~ monthly.

~~62-49.~~ Reclassification of an unpaid balance between the various casino accounts receivables (e.g., changing an account from active to write-off status) must not be reflected as a credit adjustment on the NGC tax returns.

~~63-50.~~ All casino accounts receivables, prepared pursuant to ICP #60, are reconciled to the NGC tax returns each month.

~~64-51.~~ Prior to submission of the NGC tax returns for the month, the reconciliations required by ICPs #61 - #63 are completed, and any follow-up performed is documented and maintained. All variances noted are resolved prior to submission of the NGC tax returns.

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65-52. Upon receipt, accounting/audit personnel review completed settlement forms to ensure that all of the required information, pursuant to Regulation 6.120, has been properly documented on the settlement form.

66-53. When a completed settlement form is missing any of the required information, accounting/audit personnel must attempt to obtain and document the missing information to ensure the form is complete. When a patron's signature is not included on the form, accounting/audit personnel will forward a request to the appropriate department to attempt to obtain the patron's signature. A record is maintained with the settlement form indicating the attempts to obtain the missing information.

67-54. An individual independent of the cage, credit, and collection functions performs the following review procedures at least once per year:

- a. Select a sample of credit accounts and ascertain compliance with credit limits and other established credit issuance procedures, pursuant to ICP #17 and Regulation 6.120(2);
- b. From the casino accounts receivable listings, randomly reconcile outstanding balances of a sample of active and inactive (including write-offs, settlements, and discounts) accounts on the applicable listing to individual credit records and physical instruments;
- c. Select a sample of credit accounts and examine credit records to determine that appropriate collection efforts, in accordance with Regulation 6.120(3), are being made and payments are being properly recorded or patron payment agreements are documented and followed; and
- d. For a minimum of three days per quarter, all partial payment receipts are subsequently reconciled to the payments recorded by the cage for the day and are numerically accounted for.

68-55. The following procedures are performed for cage marker issuances and payments by accounting/audit personnel:

- a. For manual cage marker issuances, at least one day each month, verify that all numerically numbered cage markers are properly accounted for. Investigations are performed for all cage markers that are unaccounted for with the investigation being documented;
- b. At least one day each month, foot the cage markers issued (via an issue report or issue slips) and marker payments (via a payment report or receipts and payment slips) and trace the total to the total cage marker issue and payment amounts indicated on the appropriate accountability document; and

Note: If using a Board authorized computer system issue report and payment report, footing once a year is acceptable.

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- c. For each day, examine a sample of cage markers issued (originals or issue slips) and marker payments (receipts and payment slips) for proper completion.
- 69 56. The following procedures are performed for all voided cage markers by accounting/audit personnel for each day:
 - a. Examine all voided markers for proper authorization and "void" designation;
 - b. For computer marker systems, trace the voided cage markers to the computer system report(s) reflecting void activity;
 - c. For computer marker systems, examine the computer system report(s) reflecting void activity for void transactions that are not supported by a voided marker;
 - d. Determine that all parts of the voided marker have been received;
 - e. Examine the voided marker for the proper number of signatures; and
 - f. For all voided markers, compare the time of marker issuance to the time of voiding to determine that transactions were voided timely (i.e., within thirty minutes after the issuance of the marker). If not voided timely, determine whether the documented reason for exceeding this time period is adequate.
- 70 57. For one day each month, accounting/audit personnel review a sample of returned checks (exclusive of any markers that were deposited to and returned by a bank) to determine that the required information was recorded by cage personnel when the check was cashed.
- 74 58. For one day each month, accounting/audit personnel trace the amount of cage deposits to the amounts indicated in the bank statements.
- 72 59. For one day per quarter, accounting/audit personnel reconcile the dollar amount of active vouchers created that are reflected in the cage accountability documents. The reconciliation includes using documents and CWS reports supporting all additions and reductions of active vouchers to the appropriate accountability area.
- 73 60. Accounting/audit personnel review system exception reports for all computerized cage systems (e.g., fill and credit systems or marker systems) at least monthly for propriety of transactions and unusual occurrences. The review must include, but not limited to, void authorizations. All noted improper transactions or unusual occurrences are investigated with the results documented.

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Note: An exception report is defined as a report produced by the computerized cage system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc.

- 74.61. Monthly, accounting/audit personnel review all promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper cage and credit win/loss computation.
- 75.62. For all promotional payouts, drawings, and giveaway programs, the following documentation is maintained:
- a. Copies of the information provided to the patrons describing the promotional payouts, drawings, and giveaway programs (e.g., brochures, flyers, etc.);
 - b. Effective dates; and
 - c. Accounting treatment, including general ledger accounts, if applicable.
- 76.63. Monthly, accounting/audit personnel perform procedures to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with conditions provided to the patrons. The procedures must include a review of documents along with employee interviews and/or observations.
- 77.64. For each day, accounting/audit personnel reconcile all parts of the form used for increases and decreases to the total cage inventory, investigate any variances noted, and document the results of such investigations.
- 78.65. Documentation (e.g., log, checklist, notation on reports and tapes attached to original documents, etc.) is maintained evidencing the performance of cage and credit accounting/audit procedures, the exceptions noted and follow-up of all cage and credit audit exceptions. All changes made to cage and credit documents by accounting/audit personnel are distinguishable (e.g., made in red ink) from those made during the preparation of the document.